



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Ed Ratcliffe Date Reviewed: 9/18/2000

Ancillary Document being reviewed (provide number and title): **Audit Directive 8146.1 – Loan Set Up Fees**

Date last Issued: **August 20, 1984**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-20-146 (National and state banks, mutual savings banks, savings and loan associations and other financial institutions)**

Purpose of the document: **The audit directive explains how auditors should treat loan set-up fees and discusses the merit of following a prior determination over a more recent determination. Det. 80-121 was published in part as 11 WTD 1 (1980).**

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
	X

Does the document provide information not currently in the rule?

Yes	No
X	



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

Subsequent published determinations of the Department address the treatment of loan origination fees. Thus, the audit directive is outdated, provides information that may be read to be inconsistent with published determinations by the Department, and should be repealed.

Manager Action:

☐

Accepted recommendation

Date: _____

☐

Returned for further review

Date: _____

Comments _____